

Standard General Ledger Accounts and Definitions

Account Title: Assets
Account Number: 1000
Normal Balance: Debit
Type of Account: Summary

Definition: These accounts represent amounts of physical (tangible) items or rights to ownership (intangible) owned by the U.S. Government.

Account Title: Fund Balance with Treasury
Account Number: 1010
Normal Balance: Debit
Type of Account: Posting

Definition: All funds on deposit with Treasury reported on the SF 224 Statement of Transactions, SF 1219 Statement of Accountability and/or FMS 2108 Year-end Closing Statement. (See Account 1530 Seized Property - Monetary Instruments.)

Account Title: Cash
Account Number: 1100
Normal Balance: Debit
Type of Account: Summary

Definition: All monetary resources on hand or on deposit with banks and other financial institutions. Included are coins, currency, readily negotiable instruments (such as checks and money orders), but excluded are certificates of deposit which are accounted for as investments.

Account Title: Undeposited Collections
Account Number: 1110
Normal Balance: Debit
Type of Account: Posting

Definition: Collections on hand, not yet deposited within the same accounting period.

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Account Title: Imprest Funds
Account Number: 1120
Normal Balance: Debit
Type of Account: Posting

Definition: The authorized amount of cash held by agency cashiers at personal risk.

Account Title: Other Cash
Account Number: 1190
Normal Balance: Debit
Type of Account: Posting

Definition: Cash holdings that are not otherwise classified above.

Account Title: Other Monetary Assets
Account Number: 1195
Normal Balance: Debit
Type of Account: Posting

Definition: The balance of monetary assets for which a specific SGL account has not been established, including gold (valued at market), special drawing rights, and U.S. Reserves in the International Monetary Fund. This excludes monetary assets seized. (See account 1530 Seized Property - Monetary Instruments.)

Account Title: Foreign Currency
Account Number: 1200
Normal Balance: Debit
Type of Account: Posting

Definition: The U.S. dollar equivalent of foreign government currency.

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Account Title: Receivables, Net
Account Number: 1300
Normal Balance: Debit
Type of Account: Summary

Definition: Summary account representing amounts due from others resulting from the performance of service, sale of goods, levy of taxes, or loan of monetary resources, less estimates for uncollectible items.

Account Title: Accounts Receivable
Account Number: 1310
Normal Balance: Debit
Type of Account: Posting

Definition: Amounts due from others when the right to receive funds accrues, which may result from the performance of service or the delivery of goods.

Account Title: Allowance for Loss on Accounts Receivable
Account Number: 1319
Normal Balance: Credit
Type of Account: Posting

Definition: Estimated amounts of uncollectible accounts receivable. The account will be increased by the amount estimated to be uncollectible each accounting period, and decreased by the actual accounts subsequently written off. Amount should consider outstanding advances.

Account Title: Receivable for Allocation Transfers
Account Number: 1330
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of allocations receivable to transfer appropriations from a parent appropriation via nonexpenditure transfers (i.e., funds may be transferred based on disbursement needs).

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Account Title: Interest Receivable
Account Number: 1340
Normal Balance: Debit
Type of Account: Posting

Definition: Accrued interest, penalty, and administrative charges on accounts and loans receivable. Also includes interest accrued on investment securities.

Account Title: Allowance for Loss on Interest Receivable
Account Number: 1349
Normal Balance: Credit
Type of Account: Posting

Definition: The estimated amount of loss due to uncollectible interest receivable from: 1) Credit programs prior to fiscal year 1992 and 2) Other interest receivable for all years. Amounts related to credit programs beginning with fiscal year 1992 will be accounted for in account 1399, Allowance for Subsidy.

Account Title: Loans Receivable
Account Number: 1350
Normal Balance: Debit
Type of Account: Posting

Definition: Amounts which have been loaned to another Federal account or fund, individuals, private sector organizations, state and local governments, or foreign governments.

Account Title: Allowance for Loss on Loans Receivable
Account Number: 1359
Normal Balance: Credit
Type of Account: Posting

Definition: Estimated amounts of uncollectible loans receivable. The account will be increased by the amount estimated to be uncollectible each accounting period and decreased by the actual accounts subsequently written off.

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Account Title: Allowance for Subsidy
Account Number: 1399
Normal Balance: Credit
Type of Account: Posting

Definition: This amount reflects the unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (account 1350) on the statement of financial position. All transactions that affect the subsidy will be recorded in this account. The first transaction would normally be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account.

Account Title: Advances and Prepayments
Account Number: 1400
Normal Balance: Debit
Type of Account: Summary

Definition: The outstanding balance of amounts advanced to Federal and non-Federal entities by the agency and prepayments made by the agency for the later receipt of goods, services, or other assets.

Account Title: Advances to Others
Account Number: 1410
Normal Balance: Debit
Type of Account: Posting

Definition: Payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or other assets. Common examples are travel advances which are made in contemplation of future travel expenses or advances to contractors which are made in contemplation of future receipt of inventory or fixed assets.

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Account Title: Prepayments
Account Number: 1450
Normal Balance: Debit
Type of Account: Posting

Definition: Expenditures which provide future benefits, prepayments are often recurrent in nature, and cover items such as rent, taxes, royalties, commissions, insurance, and supplies.

Account Title: Inventory and Related Property, Net
Account Number: 1500
Normal Balance: Debit
Type of Account: Summary

Definition: The summation of the posting account balances in the 1500 series.

Account Title: Operating Materials and Supplies
Account Number: 1510
Normal Balance: Debit
Type of Account: Summary

Definition: The summation of the posting account balances in the 1510 series.

Account Title: Operating Materials and Supplies Held for Use
Account Number: 1511
Normal Balance: Debit
Type of Account: Posting

Definition: The cost/value of tangible personal property to be consumed as operating materials and supplies in normal operations.

Account Title: Operating Materials and Supplies Held in Reserve for Future Use
Account Number: 1512
Normal Balance: Debit
Type of Account: Posting

Definition: The cost/value of tangible personal property held in reserve as operating materials and supplies because they are not readily available in the market or because there is more than a remote chance that they will eventually be needed.

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Account Title: Operating Materials and Supplies - Excess, Unserviceable and Obsolete
Account Number: 1513
Normal Balance: Debit
Type of Account: Posting

Definition: The cost/value of tangible personal property held as operating materials and supplies that exceed the amount expected to be used, are no longer needed due to changes in technology, laws, customs or operations, or are physically damaged and cannot be consumed in operations.

Account Title: Inventory, Net
Account Number: 1520
Normal Balance: Debit
Type of Account: Summary

Definition: The summation of the posting account balances in the 1520 series.

Account Title: Inventory Held for Sale
Account Number: 1521
Normal Balance: Debit
Type of Account: Posting

Definition: The cost/value of tangible personal property (1) held for sale, (2) in the process of production or sale, or (3) to be consumed in the production of goods for sale or in the provision of services for a fee transfer.

Account Title: Inventory Held in Reserve for Future Sale
Account Number: 1522
Normal Balance: Debit
Type of Account: Posting

Definition: The cost/value of tangible personal property held in reserve as inventory for future sale, because it is not readily available in the market or because there is more than a remote chance that it will eventually be needed.

Standard General Ledger Accounts and Definitions

Account Title: Inventory Held for Repair
Account Number: 1523
Normal Balance: Debit
Type of Account: Posting

Definition: The cost/value of damaged tangible personal property held as inventory, which is more economical to repair than to dispose.

Account Title: Inventory - Excess, Obsolete and Unserviceable
Account Number: 1524
Normal Balance: Debit
Type of Account: Posting

Definition: The cost/value of tangible personal property held as inventory that exceeds the demand for sale, is no longer useful due to obsolescence, or is damaged beyond economical repair.

Account Title: Inventory - Allowance
Account Number: 1529
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of estimated repairs needed for damaged inventory and the estimated gain or loss on the value of inventory due to unrealized holding gains or losses.

Account Title: Seized Property - Monetary Instruments
Account Number: 1530
Normal Balance: Debit
Type of Account: Posting

Definition: The value of all monetary instruments seized. Upon obtaining judgement, the amount held in this account will be reclassified to the appropriate forfeited property account. (See accounts 1541 Forfeited Property Held for Sale and 1542 Forfeited Property Held for Donation or Use.)

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Account Title: Forfeited Property, Net
Account Number: 1540
Normal Balance: Debit
Type of Account: Summary

Definition: The summation of the posting account balances in the 1540 series.

Account Title: Forfeited Property Held for Sale
Account Number: 1541
Normal Balance: Debit
Type of Account: Posting

Definition: The value of monetary instruments and property intended to be sold that were acquired as a result of forfeiture proceedings, to satisfy a tax liability; or unclaimed or abandoned merchandise.

Account Title: Forfeited Property Held for Donation or Use
Account Number: 1542
Normal Balance: Debit
Type of Account: Posting

Definition: The value of monetary instruments and property intended to be donated or to be used by the agency that were acquired as a result of: forfeiture proceedings, to satisfy a tax liability; or unclaimed or abandoned merchandise.

Account Title: Forfeited Property - Allowance
Account Number: 1549
Normal Balance: Credit
Type of Account: Posting

Definition: The estimated amount of third party liens and claims against forfeited property.

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Account Title: Foreclosed Property, Net
Account Number: 1550
Normal Balance: Debit
Type of Account: Summary

Definition: The summation of the posting account balances in the 1550 series.

Account Title: Foreclosed Property
Account Number: 1551
Normal Balance: Debit
Type of Account: Posting

Definition: The value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan.

Account Title: Foreclosed Property - Allowance
Account Number: 1559
Normal Balance: Credit
Type of Account: Posting

Definition: The estimated amount of third party liens and claims against foreclosed property, and for pre-credit reform property, the additional amount necessary to reduce the value of the property to net realized value.

Account Title: Commodities, Net
Account Number: 1560
Normal Balance: Debit
Type of Account: Summary

Definition: The summation of the posting account balances to the 1560 series.

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Account Title: Commodities Held Under Price Support and Stabilization Support Programs
Account Number: 1561
Normal Balance: Debit
Type of Account: Posting

Definition: The cost/value of commercial items held to stabilize or support market prices.

Account Title: Commodities - Allowance
Account Number: 1569
Normal Balance: Credit
Type of Account: Posting

Definition: The amount needed to reduce the gross value of commodities to their expected net realizable value.

Account Title: Stockpile Materials
Account Number: 1570
Normal Balance: Debit
Type of Account: Summary

Definition: The summation of the posting account balances in the 1570 series.

Account Title: Stockpile Materials Held in Reserve
Account Number: 1571
Normal Balance: Debit
Type of Account: Posting

Definition: The value of strategic and critical materials held due to statutory requirements or for use in national defense, conservation or national emergencies.

Standard General Ledger Accounts and Definitions

Account Title: Stockpile Materials Held for Sale
Account Number: 1572
Normal Balance: Debit
Type of Account: Posting

Definition: The value of strategic and critical materials held due to statutory requirements or for use in national defense, conservation or national emergencies that are authorized to be sold.

Account Title: Other Related Property, Net
Account Number: 1590
Normal Balance: Debit
Type of Account: Summary

Definition: The summation of the posting account balances in the 1590 series.

Account Title: Other Related Property
Account Number: 1591
Normal Balance: Debit
Type of Account: Posting

Definition: The value of other related property not otherwise classified above, including real property acquired through military base closings.

Account Title: Other Related Property - Allowance
Account Number: 1599
Normal Balance: Credit
Type of Account: Posting

Definition: The estimated loss for third party liens and claims or for other changes in the value of other related property.

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Account Title: Investments, Net
Account Number: 1600
Normal Balance: Debit
Type of Account: Summary

Definition: Securities and other assets held for the production of revenues in the form of interest, dividends, rentals, or lease payments, net of premiums and discounts.

Account Title: Securities (At Par)
Account Number: 1610
Normal Balance: Debit
Type of Account: Posting

Definition: The par value of securities held by the agency.

Account Title: Securities - Unamortized Premium or Discount
Account Number: 1611
Normal Balance: Either
Type of Account: Posting

Definition: The unamortized amount of premiums or discounts on securities.

Account Title: Other Investments
Account Number: 1690
Normal Balance: Debit
Type of Account: Posting

Definition: The value of other investments owned by the agency.

Standard General Ledger Accounts and Definitions

Account Title: Fixed Assets, Net
Account Number: 1700
Normal Balance: Debit
Type of Account: Summary

Definition: The current book value of real and personal property in accordance with capitalization criteria established by GAO.

Account Title: Land
Account Number: 1710
Normal Balance: Debit
Type of Account: Posting

Definition: The cost or appraised value of land owned by the government including public domain lands, standby facilities, and permanent improvements to the land.

Account Title: Construction in Progress
Account Number: 1720
Normal Balance: Debit
Type of Account: Posting

Definition: Includes costs of direct labor, direct material, and overhead incurred in the construction of property, plant, and equipment for which the agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item.

Account Title: Buildings
Account Number: 1730
Normal Balance: Debit
Type of Account: Posting

Definition: The cost of government-owned buildings under the control of the agency. This account includes buildings acquired under lease-purchase agreements.

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Account Title: Accumulated Depreciation on Buildings
Account Number: 1739
Normal Balance: Credit
Type of Account: Posting

Definition: Accumulates depreciation charged to expense for buildings.

Account Title: Other Structures and Facilities
Account Number: 1740
Normal Balance: Debit
Type of Account: Posting

Definition: The cost or appraised value of government-owned structures and facilities other than buildings that are purchased by general and trust fund appropriations and are under the control of the agency.

Account Title: Accumulated Depreciation on Other Structures and Facilities
Account Number: 1749
Normal Balance: Credit
Type of Account: Posting

Definition: Accumulates depreciation charged to expense for structures and facilities.

Account Title: Equipment
Account Number: 1750
Normal Balance: Debit
Type of Account: Posting

Definition: Tangible items of a durable nature used in the operations of an agency including but not limited to items such as word processors, typewriters, personal computers, calculators, furniture, copiers, machinery, automotive equipment, and ADP equipment (excluding ADP software).

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Account Title: Accumulated Depreciation on Equipment
Account Number: 1759
Normal Balance: Credit
Type of Account: Posting

Definition: Accumulates depreciation charged to expense for equipment.

Account Title: Military Equipment
Account Number: 1760
Normal Balance: Debit
Type of Account: Posting

Definition: All categories of combat-type equipment such as ships, aircraft, and other military hardware (tanks, weapon systems, etc).

Account Title: Accumulated Depreciation on Military Equipment
Account Number: 1769
Normal Balance: Credit
Type of Account: Posting

Definition: Accumulates depreciation charged to expense for military equipment.

Account Title: Assets Under Capital Lease
Account Number: 1810
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of assets being leased under terms which are essentially equivalent to an installment purchase.

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Account Title: Accumulated Depreciation on Assets Under Capital Lease
Account Number: 1819
Normal Balance: Credit
Type of Account: Posting

Definition: Accumulates depreciation charged to expense for assets under capital lease.

Account Title: Leasehold Improvements
Account Number: 1820
Normal Balance: Debit
Type of Account: Posting

Definition: The cost of improvements to leased land, buildings, structures, and facilities occupied by the government as a lessee, as well as easements and right-of-way.

Account Title: Accumulated Amortization on Leasehold Improvements
Account Number: 1829
Normal Balance: Credit
Type of Account: Posting

Definition: Accumulates amortization charged to expense for leasehold improvements.

Account Title: Automated Data Processing Software
Account Number: 1830
Normal Balance: Debit
Type of Account: Posting

Definition: The capitalized amount of acquired and/or internally developed automated data processing software.

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Account Title: Accumulated Amortization on Automated Data Processing Software
Account Number: 1839
Normal Balance: Credit
Type of Account: Posting

Definition: Accumulates amortization charged to expense for automated data processing software. Software acquired for research and development with no alternative future use will be amortized over the period of the project as opposed to the normal life cycle amortization.

Account Title: Other Natural Resources
Account Number: 1840
Normal Balance: Debit
Type of Account: Posting

Definition: The cost or appraised value of natural resources other than land.

Account Title: Allowance for Depletion
Account Number: 1849
Normal Balance: Credit
Type of Account: Posting

Definition: The reduction of an estimated available quantity of other natural resources.

Account Title: Other Fixed Assets
Account Number: 1890
Normal Balance: Debit
Type of Account: Posting

Definition: The value of fixed assets not otherwise classified above such as statues, monuments, and artwork.

Standard General Ledger Accounts and Definitions

Account Title: Other Assets, Net
Account Number: 1900
Normal Balance: Debit
Type of Account: Summary

Definition: These accounts are to reflect the value of assets other than those specified above, less allowance for loss.

Account Title: Unrequisitioned Authorized Appropriations
Account Number: 1920
Normal Balance: Debit
Type of Account: Posting

Definition: Represents unrequisitioned disbursing authority as provided for in liquidating cash authority granted by Congress.

Account Title: Receivable from Appropriations
Account Number: 1921
Normal Balance: Debit
Type of Account: Posting

Definition: The amount to be received from appropriations to fund current or future expenses for which the appropriations are already authorized by law.

Account Title: Borrowings Receivable from Treasury
Account Number: 1922
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of cash to be received for loan programs through borrowing from the Treasury.

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Account Title: Other Assets
Account Number: 1990
Normal Balance: Debit
Type of Account: Posting

Definition: Other assets not otherwise classified above.

Account Title: Liabilities
Account Number: 2000
Normal Balance: Credit
Type of Account: Summary

Definition: These accounts represent amounts owed by the U.S. Government for items received, services rendered, expenses incurred, assets acquired, construction performed and amounts received but as yet unearned.

Account Title: Accrued Liabilities - Other
Account Number: 2100
Normal Balance: Credit
Type of Account: Summary

Definition: Amounts owed for goods and other property ordered and received, and for services rendered by other than employees.

Account Title: Accounts Payable
Account Number: 2110
Normal Balance: Credit
Type of Account: Posting

Definition: Amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees.

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Account Title: Disbursements in Transit
Account Number: 2120
Normal Balance: Credit
Type of Account: Posting

Definition: The amounts of voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office.

Account Title: Contract Holdbacks
Account Number: 2130
Normal Balance: Credit
Type of Account: Posting

Definition: The amounts withheld from grantees or contractors pending completion of related contracts.

Account Title: Accrued Interest Payable
Account Number: 2140
Normal Balance: Credit
Type of Account: Posting

Definition: Interest which accrues on borrowings and overdue accounts with the passage of time and is not due until a later period.

Account Title: Liability for Allocation Transfers
Account Number: 2150
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of allocations payable from a parent appropriation to a transfer appropriation via nonexpenditure transfers (i.e., funds may be transferred based on disbursement needs).

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Account Title: Loan Guarantee Liability
Account Number: 2180
Normal Balance: Credit
Type of Account: Posting

Definition: This account is the financing fund for loan guarantee programs. All transactions that affect the subsidy for loan guarantees will be recorded in this account. It represents the expected present value of cash flows to and from the government from loan guarantees. The initial transaction transfers the subsidy monies from the program fund to the financing fund.

Account Title: Other Accrued Liabilities
Account Number: 2190
Normal Balance: Credit
Type of Account: Posting

Definition: Amounts of accounts payable not otherwise classified above.

Account Title: Accrued Liabilities - Payroll and Benefits
Account Number: 2200
Normal Balance: Credit
Type of Account: Summary

Definition: These accounts reflect accrued funded payroll and benefits and accrued unfunded annual leave.

Account Title: Accrued Funded Payroll and Benefits
Account Number: 2210
Normal Balance: Credit
Type of Account: Posting

Definition: The estimated liability for salaries and wages of civilians and commissioned officers that have been earned but are unpaid and amounts of funded annual leave, sick leave, and other employee benefits which have been earned but are unpaid. This accrual is to be reversed at the beginning of the subsequent accounting period, and is supported by the agency's payroll system files.

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Account Title: Accrued Unfunded Liabilities
Account Number: 2220
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of unfunded liabilities expected to be paid from future years' appropriations.

Account Title: Unearned Revenue (Advances)
Account Number: 2300
Normal Balance: Credit
Type of Account: Summary

Definition: Payments received for goods or services not as yet delivered.

Account Title: Advances from Others
Account Number: 2310
Normal Balance: Credit
Type of Account: Posting

Definition: The balance of amounts advanced by other Federal and non-Federal entities for goods and services to be furnished.

Account Title: Deferred Credits
Account Number: 2320
Normal Balance: Credit
Type of Account: Posting

Definition: Revenue (or income) received but not yet earned.

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Account Title: Liability for Deposit Funds and Suspense Accounts
Account Number: 2400
Normal Balance: Credit
Type of Account: Posting

Definition: Amounts in deposit funds, suspense accounts, and undeposited collections, including budget clearing accounts awaiting disposition or reclassification.

Account Title: Debt
Account Number: 2500
Normal Balance: Credit
Type of Account: Summary

Definition: Agency liability in the form of notes payable and other borrowing agreements.

Account Title: Principal Payable to Treasury
Account Number: 2510
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of loan principal payable to Treasury.

Account Title: Borrowing from Federal Financing Bank
Account Number: 2520
Normal Balance: Credit
Type of Account: Posting

Definition: Amounts borrowed from the Federal Financing Bank.

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Account Title: Securities Issued by Federal Agencies under General and Special
Financing Authority, Net
Account Number: 2530
Normal Balance: Credit
Type of Account: Posting

Definition: Borrowings issued to the public under general and special financing authority, net of premiums and discounts.

Account Title: Participation Certificates
Account Number: 2540
Normal Balance: Credit
Type of Account: Posting

Definition: The liability for the agency's share of participation certificates.

Account Title: Other Debt
Account Number: 2590
Normal Balance: Credit
Type of Account: Posting

Definition: All other forms of government obligations, secured and unsecured, not otherwise classified above.

Account Title: Actuarial Liabilities
Account Number: 2600
Normal Balance: Credit
Type of Account: Summary

Definition: Used by agencies that administer retirement, insurance, or other annuity programs to accrue estimates of the present value of program benefits and expenses that will be made in the future that relate to services performed or entitlements due as of the balance sheet date. These accounts are not used to accrue agency liabilities for contributions to these programs.

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Account Title: Retirement Plans
Account Number: 2610
Normal Balance: Credit
Type of Account: Posting

Definition: Actuarial present value of accumulated plan benefits for pension plans administered by agencies (e.g., U.S. Civil Service Retirement System administered by OPM). In computing the liability, agencies shall comply with requirements established by 31 U.S.C. 9501, et seq., and the accounting guidance issued pursuant to the law.

Account Title: Insurance Plans
Account Number: 2620
Normal Balance: Credit
Type of Account: Posting

Definition: Actuarial liability for future policy benefits for insurance plans administered by agencies (e.g., Federal employees group life insurance program administered by OPM). In computing the liability, agencies shall comply with requirements established by Standard L20 of GAO's policy and procedures manual for guidance of Federal agencies, Title 2.

Account Title: Other Actuarial Liabilities
Account Number: 2690
Normal Balance: Credit
Type of Account: Posting

Definition: The actuarial present value of accumulated plan benefits for other actuarial liability plans administered by agencies (e.g., Veterans' Compensation and Veterans' Pensions, administered by VA) not classified above.

Account Title: Other Liabilities
Account Number: 2900
Normal Balance: Credit
Type of Account: Summary

Definition: These accounts reflect the amounts of liabilities not otherwise classified above.

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Account Title: Prior Liens Outstanding on Acquired Collateral
Account Number: 2910
Normal Balance: Credit
Type of Account: Posting

Definition: The value of liens approved and accepted as being claims against assets acquired through loan defaults.

Account Title: Contingent Liabilities
Account Number: 2920
Normal Balance: Credit
Type of Account: Posting

Definition: The estimated value of a probable loss. Information must indicate it is probable that an asset has been impaired or a liability incurred; and the dollar amount of the loss can be reasonably estimated, or remote contingencies should be recorded in statistical (memorandum) accounts.

Account Title: Liability for Borrowings to be Received
Account Number: 2930
Normal Balance: Credit
Type of Account: Posting

Definition: The estimated amount of funds that an agency can borrow from Treasury to cover the cost of loans to be disbursed.

Account Title: Capital Lease Liability
Account Number: 2940
Normal Balance: Credit
Type of Account: Posting

Definition: The present value of liabilities for assets acquired under a lease agreement which meets the test for capitalizing the assets.

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Account Title: Liability for Subsidy Related to Undisbursed Loans
Account Number: 2950
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of subsidy owed by the financing fund for direct and guaranteed loans which have not been disbursed. This liability will be liquidated when the loan is disbursed. If the loan is not disbursed, the accrued subsidy must be removed from the financing fund.

Account Title: Accounts Payable Canceled
Account Number: 2960
Normal Balance: Credit
Type of Account: Posting

Definition: This account is used to reclassify accounts payable which have been canceled under requirements of P.L. 101 - 510 from regular accounts payable to canceled accounts payable.

Account Title: Resources Payable to Treasury
Account Number: 2970
Normal Balance: Credit
Type of Account: Posting

Definition: Liquidating Fund assets in excess of liabilities that are being held as working capital. After liquidating all liabilities, these funds will be returned to Treasury.

Account Title: Other Liabilities
Account Number: 2990
Normal Balance: Credit
Type of Account: Posting

Definition: Other liabilities not otherwise classified.

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Account Title: Equity
Account Number: 3000
Normal Balance: Either
Type of Account: Summary

Definition: These accounts represent the difference between the assets and liabilities of the U.S. Government.

Account Title: Appropriated Capital
Account Number: 3100
Normal Balance: Credit
Type of Account: Posting

Definition: Net amounts appropriated by Congress.

Account Title: Appropriated Capital Funding Canceled Payables
Account Number: 3105
Normal Balance: Debit
Type of Account: Posting

Definition: This account is used to record appropriated capital funding payment of accounts payable which had been canceled under requirements of P.L. 101-510.

Account Title: Invested Capital
Account Number: 3200
Normal Balance: Credit
Type of Account: Summary

Definition: The net investment of the government related to the agency as a whole or to a single appropriation.

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Account Title: Capital Investments
Account Number: 3210
Normal Balance: Credit
Type of Account: Posting

Definition: Represents the initial investment to commence operations, revenues and expenses transferred to this account, and funds returned to Treasury.

Account Title: Transfers-in from Others without Reimbursement
Account Number: 3220
Normal Balance: Credit
Type of Account: Posting

Definition: The net book value, or fair market value if unknown, of property transferred-in from another Federal activity without reimbursement.

Account Title: Transfers-out to Others without Reimbursement
Account Number: 3230
Normal Balance: Debit
Type of Account: Posting

Definition: The net book value of property transferred-out to another Federal activity without reimbursement.

Account Title: Results of Operations
Account Number: 3300
Normal Balance: Either
Type of Account: Summary

Definition: These accounts reflect the cumulative and net results of operations.

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Account Title: Cumulative Results of Operations
Account Number: 3310
Normal Balance: Either
Type of Account: Posting

Definition: The net difference since the inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues and gains.

Account Title: Net Results of Operations
Account Number: 3320
Normal Balance: Either
Type of Account: Posting

Definition: Used to reflect at year-end the fiscal year's results of each appropriation or fund from operating accounts.

Account Title: Donations and Other Items
Account Number: 3400
Normal Balance: Credit
Type of Account: Posting

Definition: The total fair market value of all donations received by the reporting entity. Donations are non-reciprocal transfers of assets from state, local or foreign governments, individuals, or others not related to the Federal government.

Account Title: Deferred Liquidating Cash Authority
Account Number: 3500
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of liquidating cash disbursing authority that has not been transferred by the U.S. Treasury to the expenditures account by year-end. This account is used for a single year-end closing entry and shall be reversed to open new general ledger accounts in the succeeding fiscal year.

Standard General Ledger Accounts and Definitions

Account Title: Future Funding Requirements
Account Number: 3501
Normal Balance: Debit
Type of Account: Posting

Definition: This account represents the amount of funding needed for liabilities (1) which are not funded by present or past appropriations or other funding sources and (2) for which no funding sources have yet been authorized by law or regulation. It is subtracted from equity (net position) in the statement of financial position.

Account Title: Budgetary
Account Number: 4000
Normal Balance: Debit
Type of Account: Summary

Definition: These accounts reflect budgetary operations and conditions from the time appropriations are realized until they are expended.

Account Title: Anticipated Total Resources
Account Number: 4001
Normal Balance: Debit
Type of Account: Posting

Definition: The account used (for year-end closing) to consolidate the total amount of resources expected to be received by the financing fund from all sources (Program Fund receipts, Borrowing from Treasury, Collections of Principal, and Collections of Loan Interest).

Account Title: Anticipated Contract Authority
Account Number: 4032
Normal Balance: Debit
Type of Account: Posting

Definition: The estimated amount of Indefinite Contract Authority during the fiscal year that permits a federal agency to incur obligations in advance of liquidating authority.

Standard General Ledger Accounts and Definitions

Account Title: Anticipated Reductions to Contract Authority
Account Number: 4034
Normal Balance: Credit
Type of Account: Posting

Definition: The estimated amounts of reductions during the fiscal year to Contract Authority.

Account Title: Anticipated Borrowing Authority
Account Number: 4042
Normal Balance: Debit
Type of Account: Posting

Definition: The anticipated authority that permits a Federal agency to incur obligations and make payments for specific purposes out of monies borrowed from Treasury.

Account Title: Anticipated Reductions to Borrowing Authority
Account Number: 4044
Normal Balance: Credit
Type of Account: Posting

Definition: The estimated amounts of reductions during the fiscal year to Borrowing Authority.

Account Title: Anticipated Payments to Treasury
Account Number: 4047
Normal Balance: Credit
Type of Account: Posting

Definition: The anticipated amounts to be paid to Treasury during the fiscal year.

Standard General Ledger Accounts and Definitions

Account Title: Anticipated Collections from Non-Federal Sources
Account Number: 4060
Normal Balance: Debit
Type of Account: Posting

Definition: The amount anticipated to be collected from non-Federal sources in the current fiscal year for loan programs (fees, loan principal, loan interest, rent, and proceeds from the sale of collateral).

Account Title: Anticipated Collections from Federal Sources
Account Number: 4070
Normal Balance: Debit
Type of Account: Posting

Definition: The amount anticipated to be collected from Federal sources in the current fiscal year for loan programs (actual program loan subsidy - current, actual program fund subsidy - permanent, and interest from Treasury).

Account Title: Appropriations Realized
Account Number: 4110
Normal Balance: Debit
Type of Account: Summary

Definition: These accounts represent the amount of appropriations specified in an appropriations act and becoming available on or after October 1 of the fiscal year.

Account Title: Debt Liquidation Appropriations
Account Number: 4111
Normal Balance: Debit
Type of Account: Posting

Definition: Amount appropriated to liquidate debt as specified in the appropriation language.

Standard General Ledger Accounts and Definitions

Account Title: Deficiency Appropriations
Account Number: 4112
Normal Balance: Debit
Type of Account: Posting

Definition: Amount appropriated to eliminate a prior year deficiency.

Account Title: Loan Subsidy Appropriation - Definite - Current
Account Number: 4115
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of definite current budget authority appropriated by law for loan subsidies in direct loan and guarantee programs.

Account Title: Entitlement Loan Subsidy Appropriation - Indefinite
Account Number: 4116
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of indefinite budget authority appropriated for subsidies in loan entitlement programs.

Account Title: Loan Administrative Expense Appropriation - Definite - Current
Account Number: 4117
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of definite current budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.

Standard General Ledger Accounts and Definitions

Account Title: Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent
Account Number: 4118
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of indefinite permanent budget authority appropriated for direct loan and loan guarantee subsidies based upon re-estimates.

Account Title: Other Appropriations Realized
Account Number: 4119
Normal Balance: Debit
Type of Account: Posting

Definition: All other appropriations not classified above.

Account Title: Appropriations Anticipated - Indefinite
Account Number: 4120
Normal Balance: Debit
Type of Account: Posting

Definition: The current estimate of amounts anticipated to become available under existing law.

Account Title: Loan Subsidy Appropriation - Indefinite - Current
Account Number: 4121
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of current indefinite budget authority appropriated to the program fund for loan subsidies in direct loan and loan guarantee programs.

Standard General Ledger Accounts and Definitions

Account Title: Contract Authority
Account Number: 4130
Normal Balance: Debit
Type of Account: Summary

Definition: Amounts of authority under which contracts or other obligations may be executed in advance of the receipt of an appropriation, or in excess of amounts otherwise available in a revolving fund.

Account Title: Current-Year Contract Authority Realized - Definite
Account Number: 4131
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of statutory authority during the fiscal year that permits Federal agencies to incur obligations in advance of appropriations or collections where a specific sum or specific aggregate amount "not to exceed" is stated at the time the authority is granted.

Account Title: Current-Year Contract Authority Realized-Indefinite
Account Number: 4132
Normal Balance: Debit
Type of Account: Posting

Definition: Specific new statutory authority during the fiscal year that permits a Federal agency to incur obligations in advance of appropriations or collections.

Account Title: Actual Reductions to Contract Authority
Account Number: 4133
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of contract authority reduced by legislation that cancels budget authority during the fiscal year.

Standard General Ledger Accounts and Definitions

Account Title: Contract Authority Converted to Cash
Account Number: 4135
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of funds received during the fiscal year that liquidate Contract Authority.

Account Title: Resources Realized from Contract Authority
Account Number: 4138
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of funds received during the fiscal year to fund Contract Authority at the time of disbursement. These will be contra to budgetary resources received to liquidate Contract Authority.

Account Title: Contract Authority Carried Forward
Account Number: 4139
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of Contract Authority carried forward into the next fiscal year.

Account Title: Borrowing Authority
Account Number: 4140
Normal Balance: Debit
Type of Account: Summary

Definition: Statutory authority that permits a Federal agency to incur obligations and to make payments for specified purposes from the proceeds of borrowed funds.

Standard General Ledger Accounts and Definitions

Account Title: Current-Year Borrowing Authority Realized - Definite
Account Number: 4141
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of statutory authority during the fiscal year that permits Federal agencies to incur obligations and make payments to liquidate the obligations out of borrowed monies where a specific sum or specific aggregate amount "not to exceed" is stated at the time the authority is granted.

Account Title: Current-Year Borrowing Authority Realized-Indefinite
Account Number: 4142
Normal Balance: Debit
Type of Account: Posting

Definition: New statutory authority during the fiscal year that permits a Federal agency to incur obligations and make payments for specified purposes out of borrowed monies where a specific sum is not stated when the authority is granted but is determinable only at some future date.

Account Title: Actual Reductions to Borrowing Authority
Account Number: 4143
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of Borrowing Authority reduced by legislation that cancels budget authority during the fiscal year.

Account Title: Borrowing Authority Converted to Cash
Account Number: 4145
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of nonexpenditure transfers during the fiscal year that reduce Borrowing Authority.

Standard General Ledger Accounts and Definitions

Account Title: Actual Payments to Treasury
Account Number: 4147
Normal Balance: Credit
Type of Account: Posting

Definition: Amounts paid to Treasury during the fiscal year.

Account Title: Resources Realized from Borrowing Authority
Account Number: 4148
Normal Balance: Debit
Type of Account: Posting

Definition: The amount drawn during the fiscal year to fund Borrowing Authority at the time of disbursement.

Account Title: Borrowing Authority Carried Forward
Account Number: 4149
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of Borrowing Authority carried forward into the next fiscal year.

Account Title: Reappropriations
Account Number: 4150
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of new budget authority derived from a law that extends the availability of unobligated budget authority that has expired or would otherwise expire.

Standard General Ledger Accounts and Definitions

Account Title: Anticipated Transfers - Current-Year Authority
Account Number: 4160
Normal Balance: Either
Type of Account: Posting

Definition: The net amount of anticipated nonexpenditure transfers of current-year authority to or from appropriations and funds.

Account Title: Anticipated Allocation Transfers
Account Number: 4165
Normal Balance: Either
Type of Account: Posting

Definition: The amount of budget authority anticipated to be transferred between a parent appropriation and a transfer appropriation via nonexpenditure transfer during the fiscal year.

Account Title: Transfers - Current-Year Authority
Account Number: 4170
Normal Balance: Either
Type of Account: Posting

Definition: The net amount of realized nonexpenditure transfers of current-year authority to or from appropriations and funds.

Account Title: Allocation Transfers
Account Number: 4175
Normal Balance: Either
Type of Account: Posting

Definition: The amount of budget authority transferred between a parent appropriation and a transfer appropriation via nonexpenditure transfer during the fiscal year. This includes amounts that are receivable or payable in which the nonexpenditure transfer has not yet been accomplished, and amounts that are paid or collected in which the nonexpenditure transfer has been accomplished.

Standard General Ledger Accounts and Definitions

Account Title: Anticipated Transfers - Prior-Year Authority
Account Number: 4180
Normal Balance: Either
Type of Account: Posting

Definition: The net amount of anticipated nonexpenditure transfers of prior-year unobligated balances to or from appropriations and funds.

Account Title: Transfers - Prior-Year Authority
Account Number: 4190
Normal Balance: Either
Type of Account: Posting

Definition: The net amount of realized nonexpenditure transfers to or from prior-year appropriations and funds.

Account Title: Total Actual Resources - Collected
Account Number: 4201
Normal Balance: Debit
Type of Account: Posting

Definition: This account is used to consolidate the total amount of actual resources collected from all sources.

Account Title: Anticipated Reimbursements and Other Income
Account Number: 4210
Normal Balance: Debit
Type of Account: Posting

Definition: The estimate of reimbursements expected to be earned during the current fiscal year which are subject to OMB apportionment, and other authorized reimbursements and/or other income for which current fiscal year obligational authority is automatically established on the basis of customer orders received.

Standard General Ledger Accounts and Definitions

Account Title: Anticipated Trust Fund Expenditure Transfers
Account Number: 4215
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of anticipated appropriation expenditure transfers from a trust fund to a general fund during the fiscal year.

Account Title: Unfilled Customer Orders
Account Number: 4220
Normal Balance: Debit
Type of Account: Posting

Definition: The total amount of reimbursable orders accepted and unearned. This account represents the amount of goods and/or services to be furnished for other government agencies or the public. At the time goods and/or services are furnished, the amount becomes reimbursements earned.

Account Title: Appropriation Trust Fund Expenditure Transfers - Receivable
Account Number: 4225
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of uncollected expenditure transfers from a trust fund to a general fund.

Account Title: Reimbursements and Other Income Earned
Account Number: 4250
Normal Balance: Debit
Type of Account: Summary

Definition: The amount of reimbursements and other income earned to date, through the delivery of goods and performance of services, whether or not bills have been rendered or collections made.

Standard General Ledger Accounts and Definitions

Account Title: Reimbursements and Other Income Earned - Receivable
Account Number: 4251
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of reimbursements and other income earned but not received, to date, through the delivery of goods and performance of services.

Account Title: Reimbursements and Other Income Earned - Collected
Account Number: 4252
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of reimbursements and other income earned and collected, to date, through the provision of goods and performance of services.

Account Title: Appropriation Trust Fund Expenditure Transfers - Collected
Account Number: 4255
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of expenditure transfers executed between a trust fund and a general fund during the fiscal year.

Account Title: Actual Collection of Fees
Account Number: 4261
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of fees collected during the fiscal year from non-federal sources.

Standard General Ledger Accounts and Definitions

Account Title: Actual Collection of Loan Principal
Account Number: 4262
Normal Balance: Debit
Type of Account: Posting

Definition: The total amount of loan principal collected during the fiscal year from non-Federal sources.

Account Title: Actual Collection of Loan Interest
Account Number: 4263
Normal Balance: Debit
Type of Account: Posting

Definition: The total amount of loan interest collected during the fiscal year from non-Federal sources for loan programs.

Account Title: Actual Collection of Rent
Account Number: 4264
Normal Balance: Debit
Type of Account: Posting

Definition: The total amount of rent collected during the fiscal year from non-Federal sources.

Account Title: Actual Collections from Sale of Foreclosed Property
Account Number: 4265
Normal Balance: Debit
Type of Account: Posting

Definition: The amount collected during the fiscal year from the sale of foreclosed property.

Standard General Ledger Accounts and Definitions

Account Title: Other Actual Collections - Non-Federal
Account Number: 4266
Normal Balance: Debit
Type of Account: Posting

Definition: The amount collected during the fiscal year from non-Federal sources for which a specific SGL account has not been established.

Account Title: Actual Program Fund Subsidy Collected - Definite - Current
Account Number: 4271
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of current definite subsidy collected during the fiscal year by the financing fund from the program fund for loan programs.

Account Title: Actual Program Fund Subsidy Collected - Indefinite - Permanent
Account Number: 4272
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of permanent indefinite subsidy collected during the fiscal year by the financing fund from the program fund for loan programs.

Account Title: Interest Collected from Treasury
Account Number: 4273
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of interest collected during the fiscal year by the financing fund from Treasury for loan programs.

Standard General Ledger Accounts and Definitions

Account Title: Actual Program Fund Subsidy Collected - Indefinite - Current
Account Number: 4274
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of current indefinite subsidy collected during the fiscal year by the financing fund from the program fund for direct loan and loan guarantee programs.

Account Title: Actual Collections from Liquidating Fund
Account Number: 4275
Normal Balance: Debit
Type of Account: Posting

Definition: The amount the financing fund collects during the fiscal year from the liquidating fund for assuming pre-credit reform loan programs for which the terms have been modified.

Account Title: Actual Collections from Financing Fund
Account Number: 4276
Normal Balance: Debit
Type of Account: Posting

Definition: The amount the liquidating fund collects from the financing fund during the year for transfers of modified direct loans to the financing fund.

Account Title: Other Actual Collections - Federal
Account Number: 4277
Normal Balance: Debit
Type of Account: Posting

Definition: The amount collected during the fiscal year from Federal sources for which a specific SGL account has not been established.

Standard General Ledger Accounts and Definitions

Account Title: Actual Program Fund Subsidy Receivable - Definite - Current
Account Number: 4281
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of current definite subsidy due, but not collected by the financing fund from the program fund for loan programs.

Account Title: Actual Program Fund Subsidy Receivable - Indefinite - Permanent
Account Number: 4282
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of permanent indefinite subsidy due, but not collected by the financing fund from the program fund for loan programs.

Account Title: Interest Receivable from Treasury
Account Number: 4283
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of interest due, but not collected by the financing fund from Treasury for loan programs.

Account Title: Actual Program Fund Subsidy Receivable - Indefinite - Current
Account Number: 4284
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of current indefinite subsidy due, but not collected by the financing fund from the program fund for direct loan and loan guarantee programs.

Standard General Ledger Accounts and Definitions

Account Title: Receivable from the Liquidating Fund
Account Number: 4285
Normal Balance: Debit
Type of Account: Posting

Definition: The amount due the financing fund, but not collected from the liquidating fund for assuming pre-credit reform loan programs for which the terms have been modified.

Account Title: Receivable from the Financing Fund
Account Number: 4286
Normal Balance: Debit
Type of Account: Posting

Definition: The amount due the liquidating fund, but not collected from the financing fund for transfers of modified direct loans to the financing fund.

Account Title: Other Federal Receivables
Account Number: 4287
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of uncollected amounts due from federal sources for which a specific SGL account has not been established.

Account Title: Anticipated Recoveries of Prior-Year Obligations
Account Number: 4310
Normal Balance: Debit
Type of Account: Posting

Definition: Estimated cancellations or downward adjustments of prior year obligations anticipated for recovery in the current fiscal year.

Standard General Ledger Accounts and Definitions

Account Title: Canceled Authority
Account Number: 4350
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of appropriation authority which is canceled five years after the end of a current-year or a multi-year appropriation with a set life.

Account Title: Balance Available for Restoration, Writeoff and Withdrawal
Account Number: 4390
Normal Balance: Either
Type of Account: Summary

Definition: The net difference between amounts previously written off which have been restored to the account during the current fiscal year and amounts actually written off to date as transactions of the current fiscal year.

Account Title: Restorations, Writeoffs and Withdrawals
Account Number: 4391
Normal Balance: Either
Type of Account: Posting

Definition: Amount available for obligation during the year that ceased to be available during or at the end of the fiscal year, other than amounts rescinded by law. Includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, amounts withdrawn/lapsed from liquidating appropriations.

Account Title: Rescissions - Current-Year
Account Number: 4392
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of current-year budgetary resources rescinded by enacted legislation.

Standard General Ledger Accounts and Definitions

Account Title: Rescissions - Prior-Year
Account Number: 4393
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of prior-year budgetary resources rescinded by enacted legislation.

Account Title: Authority Unavailable Pursuant to Public Law
Account Number: 4395
Normal Balance: Credit
Type of Account: Posting

Definition: Authority which has been temporarily withheld by reason of specific statutory restrictions and may not be used until the specific legal requirements are met.

Account Title: Authority Permanently Not Available Pursuant to Public Law
Account Number: 4396
Normal Balance: Credit
Type of Account: Posting

Definition: General permanent statutory reductions to budget authority other than rescissions that rescind the authority of more than one account; e.g., Gramm-Rudman-Hollings, and cancellation due to reappropriation.

Account Title: Unapportioned Authority - Pending Rescission
Account Number: 4420
Normal Balance: Credit
Type of Account: Posting

Definition: The total amount of budgetary resources withheld pending rescission action by the Congress.

Standard General Ledger Accounts and Definitions

Account Title: Unapportioned Authority - OMB Deferral
Account Number: 4430
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of budgetary authority specifically withheld from apportionment by the Office of Management and Budget.

Account Title: Unapportioned Authority - Available
Account Number: 4450
Normal Balance: Credit
Type of Account: Posting

Definition: Appropriated funds not yet apportioned by the OMB on a quarterly or other approved basis. The account is reduced as apportionments and apportionment reserves are established.

Account Title: Apportionments
Account Number: 4510
Normal Balance: Credit
Type of Account: Posting

Definition: The amounts apportioned by OMB as Category A and B apportionments that are available for allotment. Used to account for categories and availability in current or subsequent quarters.

Account Title: Apportionments - Unavailable
Account Number: 4590
Normal Balance: Credit
Type of Account: Posting

Definition: Amounts anticipated and apportioned that will become available upon completion of a subsequent event such as accepting a reimbursable order.

Standard General Ledger Accounts and Definitions

Account Title: Allotments - Realized Resources
Account Number: 4610
Normal Balance: Credit
Type of Account: Posting

Definition: The current period amount of Category A and B funds available for obligation/commitment. Subaccounts or data elements may be used to account for availability in current or subsequent quarters. Allowances may be established at an agency level.

Account Title: Other Funds Available for Commitment/Obligation
Account Number: 4620
Normal Balance: Credit
Type of Account: Posting

Definition: Appropriated funds, not subject to apportionment, that are available for commitment/obligation.

Account Title: Funds Not Available for Commitment/Obligation
Account Number: 4630
Normal Balance: Credit
Type of Account: Posting

Definition: Appropriated funds, that are not available for commitment/obligation.

Account Title: Allotments - Expired Authority
Account Number: 4650
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of appropriation authority which expires at the end of the current year or a multi-year appropriation with a set life.

Standard General Ledger Accounts and Definitions

Account Title: Commitments
Account Number: 4700
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of allotment or lower level authority committed in anticipation of obligation.

Account Title: Undelivered Orders
Account Number: 4800
Normal Balance: Credit
Type of Account: Summary

Definition: The amount of goods and services ordered and obligated, but which have not been actually or constructively received.

Account Title: Undelivered Orders - Unpaid
Account Number: 4801
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of goods and services ordered and obligated which have not been actually or constructively received and for which amounts have not been prepaid or advanced.

Account Title: Undelivered Orders - Paid
Account Number: 4802
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of goods and services ordered and obligated which have not been actually or constructively received but have been prepaid or advanced.

Standard General Ledger Accounts and Definitions

Account Title: Downward Adjustments of Prior-Year Undelivered Orders
Account Number: 4870
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of prior-year obligations in excess of the related expended authority necessary to liquidate the obligations. This account is used after the year of the original obligation but before cancellation of the budgetary authority involved. Though its nature is as a contra amount to account 4800, the account accumulates authority from liquidation of obligations at amounts less than they were placed on the books.

Account Title: Upward Adjustments of Prior-Year Undelivered Orders
Account Number: 4880
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of expended authority in excess of related prior-year obligations necessary to liquidate the obligations. This account is used after the year of the original obligation but before cancellation of the budgetary authority involved.

Account Title: Expended Authority
Account Number: 4900
Normal Balance: Credit
Type of Account: Summary

Definition: Paid and unpaid expenditures for: (a) services performed by employees, contractors, vendors, carriers, grantees, lessor, other government funds; (b) goods and tangible property received; and (c) amounts becoming owed under programs for which no current service or performance is required (i.e., annuities, insurance claims, other benefit payments).

Standard General Ledger Accounts and Definitions

Account Title: Expended Authority - Unpaid
Account Number: 4901
Normal Balance: Credit
Type of Account: Posting

Definition: The unpaid expenditures for: (a) services performed by employees, contractors, vendors, carriers, grantees, lessors, other government funds; (b) goods and tangible property received; and (c) amounts becoming owed under programs for which no current service or performance is required (i.e., annuities, insurance claims, other benefit payments).

Account Title: Expended Authority - Paid
Account Number: 4902
Normal Balance: Credit
Type of Account: Posting

Definition: The paid expenditures for: (a) services performed by employees, contractors, vendors, carriers, grantees, lessors, other government funds; (b) goods and tangible property received; and (c) amounts becoming owed under programs for which no current service or performance is required (i.e., annuities, insurance claims, other benefit payments).

Account Title: Downward Adjustments of Prior-Year Expended Authority - Refunds
Account Number: 4971
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of cash refunds collected that amend overstated expended authority - paid recorded in a prior year.

Account Title: Downward Adjustments of Prior-Year Expended Authority - Other
Account Number: 4979
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of adjustments that amend overstated expended authority - unpaid recorded in a prior year that do not result in a refund to the Government.

Standard General Ledger Accounts and Definitions

Account Title: Upward Adjustments of Prior-Year Expended Authority
Account Number: 4980
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of the adjustment to amend understated expended authority recorded in a prior year.

Account Title: Revenues and Financing Sources
Account Number: 5000
Normal Balance: Credit
Type of Account: Summary

Definition: These accounts reflect the amount of (1) income earned from sales of goods and services, including interest income, (2) appropriated capital used to finance expenses, (3) donations to the Government, and (4) receipts collected pursuant to the Government's sovereign power to levy taxes and fines. Exclude (1) gain from disposition of assets, (2) gain from liquidation of liabilities at an amount less than face value, and (3) other nonoperating gains covered in the 7000 series of accounts.

Account Title: Revenue from Goods Sold
Account Number: 5100
Normal Balance: Credit
Type of Account: Posting

Definition: Revenue earned from the sale of any goods that were purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.

Account Title: Revenue from Services Provided
Account Number: 5200
Normal Balance: Credit
Type of Account: Posting

Definition: Revenue earned from the sale of services provided including sale of power, transportation, etc.

Standard General Ledger Accounts and Definitions

Account Title: Interest and Penalties Revenue
Account Number: 5300
Normal Balance: Credit
Type of Account: Posting

Definition: Revenue earned from delinquencies, investments and loans.

Account Title: Benefit Program Revenue
Account Number: 5400
Normal Balance: Credit
Type of Account: Posting

Definition: Revenue received by agencies which administer retirement plans, insurance plans, and other annuity programs.

Account Title: Insurance and Guarantee Premium Revenue
Account Number: 5500
Normal Balance: Credit
Type of Account: Posting

Definition: Revenue earned from insurance and guarantee premiums.

Account Title: Donated Revenue
Account Number: 5600
Normal Balance: Credit
Type of Account: Posting

Definition: Revenue to donation trust funds from authorized acceptance from non-Federal sources of payments in cash or kind to cover travel and/or subsistence expenses of employees and other authorized donations.

Standard General Ledger Accounts and Definitions

Account Title: Appropriated Capital Used
Account Number: 5700
Normal Balance: Credit
Type of Account: Posting

Definition: This account is a financing source to be matched against current period expenses funded by appropriations. This includes expenses funded by prior-year appropriations, such as (1) depreciation of fixed assets and consumption of inventory related to prior-year purchases of fixed assets and inventory, (2) accrued and actual losses on inventory writedowns, and (3) bad debt expenses related to capitalized long-term loans receivable and related interest.

Account Title: Other Financing Sources
Account Number: 5790
Normal Balance: Either
Type of Account: Posting

Definition: This account is used to record financing sources (as opposed to revenues earned for provision of goods and services) not provided for in other accounts.

Account Title: Adjustment of Appropriated Capital Used
Account Number: 5799
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of adjustment to financing sources in the program fund to reflect the amount of excess subsidy funds returned to Treasury by the financing fund.

Account Title: Tax Revenues
Account Number: 5800
Normal Balance: Credit
Type of Account: Posting

Definition: Taxes and fees received from the public that result from the exercise of the Federal Government's sovereign powers to tax. This includes individual and corporate taxes (Internal Revenue Service collections), Social Security/Medicare contributions (reported by Social Security Administration), excise, estate and gift taxes, customs duties, and any other miscellaneous taxes.

Standard General Ledger Accounts and Definitions

Account Title: Other Revenue
Account Number: 5900
Normal Balance: Credit
Type of Account: Posting

Definition: Revenue received but not otherwise classified above.

Account Title: Contra Revenue - Collected for Others
Account Number: 5990
Normal Balance: Debit
Type of Account: Posting

Definition: This account is used in conjunction with revenue accrued by an agency when amounts collected must be deposited to Treasury. It is used to establish a corresponding liability to Treasury and is reported as a deduction from revenue on the agency's operating statement.

Account Title: Expense
Account Number: 6000
Normal Balance: Debit
Type of Account: Summary

Definition: The outflows of assets or incurrence of liabilities during a period resulting from rendering services, delivering or producing goods, or carrying out other normal operating activities.

Account Title: Operating/Program Expenses
Account Number: 6100
Normal Balance: Debit
Type of Account: Posting

Definition: Operational and program costs incurred throughout the fiscal year. Operating/Program Expense is (1) the total outlay in cash or its equivalent applied in carrying out a specific program or function, (2) the total cost of goods sold plus all selling, administrative, and general expenses applicable thereto, and (3) the total cost assignable against operating income or profit.

Standard General Ledger Accounts and Definitions

Account Title: Contra Bad Debt Expense - Incurred for Others
Account Number: 6190
Normal Balance: Credit
Type of Account: Posting

Definition: This account is used in conjunction with recording bad debts expense related to accounts receivable held for others, collections on which must be deposited to Treasury. It is used as an offset to reduce the related liability and payable to Treasury and is netted against bad debts expense before reporting that expense on the agency's operating statement.

Account Title: Excess Subsidy Returned
Account Number: 6199
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of adjustment to subsidy expense in the program fund to reflect the amount of excess subsidy funds returned to Treasury by the financing fund as a result of a re-estimate.

Account Title: Interest Expenses
Account Number: 6300
Normal Balance: Debit
Type of Account: Summary

Definition: The expense incurred by the agency from late payment of accounts and loans payable, and the current interest accruing on amounts owed to others.

Account Title: Interest Expenses on Borrowing from Treasury
Account Number: 6310
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of interest expense incurred by the agency during the current fiscal year on amounts borrowed from Treasury.

Standard General Ledger Accounts and Definitions

Account Title: Interest Expenses on Securities
Account Number: 6320
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of interest expense incurred by the agency during the current fiscal year on Federal securities.

Account Title: Other Interest Expenses
Account Number: 6330
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of interest expense incurred by the agency from late payment of accounts and loans, and current interest accruing on amounts owed others not otherwise classified above.

Account Title: Benefit Program Expenses
Account Number: 6400
Normal Balance: Debit
Type of Account: Posting

Definition: Amounts paid to benefit programs by program agencies on behalf of their employees.

Account Title: Cost of Goods Sold
Account Number: 6500
Normal Balance: Debit
Type of Account: Posting

Definition: The total cost of goods or services sold at point of sale including the inventory value of commodities sold from stock and all labor, material, and other expenses applied to manufactured items sold.

Standard General Ledger Accounts and Definitions

Account Title: Applied Overhead
Account Number: 6600
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of overhead cost distributed to work in process or construction in process.

Account Title: Other Expenses
Account Number: 6900
Normal Balance: Debit
Type of Account: Posting

Definition: Expenses not otherwise classified above.

Account Title: Gains
Account Number: 7100
Normal Balance: Credit
Type of Account: Summary

Definition: Gain on assets.

Account Title: Gains on Disposition of Assets
Account Number: 7110
Normal Balance: Credit
Type of Account: Posting

Definition: The gain on the disposition (such as sale, exchange, casualty, disposal or retirement) of assets and personal property.

Account Title: Other Gains
Account Number: 7190
Normal Balance: Credit
Type of Account: Posting

Definition: The gain on assets resulting from events other than disposition.

Standard General Ledger Accounts and Definitions

Account Title: Losses
Account Number: 7200
Normal Balance: Debit
Type of Account: Summary

Definition: Losses on assets.

Account Title: Losses on Disposition of Assets
Account Number: 7210
Normal Balance: Debit
Type of Account: Posting

Definition: The loss on the disposition (such as sale, exchange, casualty, disposal or retirement) of assets and personal property.

Account Title: Other Losses
Account Number: 7290
Normal Balance: Debit
Type of Account: Posting

Definition: The loss on assets resulting from events other than disposition.

Account Title: Extraordinary Items
Account Number: 7300
Normal Balance: Either
Type of Account: Posting

Definition: Costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements.

Account Title: Prior Period Adjustments
Account Number: 7400
Normal Balance: Either
Type of Account: Posting

Definition: Adjustments relating to activity involving gains or losses in prior periods. Insufficient appropriations on participation certificate activities should be included in this account.

Standard General Ledger Accounts and Definitions

Account Title: Distribution of Income - Dividend
Account Number: 7500
Normal Balance: Debit
Type of Account: Posting

Definition: Distribution of income, such as certain types of income transferred to the general fund of the Treasury, interest on capital, franchise taxes, etc.

Account Title: Changes in Actuarial Liability
Account Number: 7600
Normal Balance: Either
Type of Account: Posting

Definition: The amount of increase or decrease in actuarial liability.

Account Title: Memorandum
Account Number: 8000
Normal Balance: Either
Type of Account: Summary

Definition: This account records events related to guaranteed loan processing.

Account Title: Guaranteed Loan Level (GLL)
Account Number: 8010
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of guaranteed loan commitments; supportable by the subsidy budget authority of new commitments, or in the case of negative subsidies, the amount authorized by appropriation acts.

Standard General Ledger Accounts and Definitions

Account Title: Guaranteed Loan Level - Unapportioned
Account Number: 8015
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of guaranteed loan level not yet apportioned by OMB.

Account Title: Guaranteed Loan Level - Apportioned
Account Number: 8020
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of category A and B guaranteed loan level that is available for allotment.

Account Title: Guaranteed Loan Level - Allotted and Available to Lenders
Account Number: 8025
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of category A and B guaranteed loan level allotted to program managers for which commitments may be made this period to lenders.

Account Title: Guaranteed Loan Level - Administrative Commitments Prior to Signing Contracts
Account Number: 8030
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of category A and B guaranteed loan level committed in anticipation of signing a contract.

Standard General Ledger Accounts and Definitions

Account Title: Guaranteed Loan Level - Contract Signed - Undisbursed by Lenders
Account Number: 8035
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of category A and B contracts for guaranteed loans that will be disbursed by a lender.

Account Title: Guaranteed Loan Level - Disbursed by Lenders
Account Number: 8040
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of category A and B guaranteed loan principal disbursed by lenders.

Account Title: Guaranteed Loan Level - Unused Authority
Account Number: 8045
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of category A and B guaranteed loan level for which contracts have not been signed.

Account Title: Guaranteed Loan (GL) Principal Outstanding
Account Number: 8050
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of guaranteed loan principal outstanding with the lender. At the end of the year, accounts 8053 through 8068 are closed to this account.

Standard General Ledger Accounts and Definitions

Account Title: Guaranteed Loan New Disbursements by Lender
Account Number: 8053
Normal Balance: Credit
Type of Account: Posting

Definition: The amount of guaranteed loan principal disbursed during the current year by lenders.

Account Title: Guaranteed Loan Repayments and Prepayments
Account Number: 8056
Normal Balance: Debit
Type of Account: Posting

Definition: The amount paid during the current year by the borrower to the lender as principal repayment and prepayment of guaranteed loans.

Account Title: Guaranteed Loan Default - Loan Acquired
Account Number: 8059
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of guaranteed loan principal reduced by termination for default this current year that leads to the acquisition of a loan receivable by the agency.

Account Title: Guaranteed Loan Default - Property Acquired
Account Number: 8062
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of guaranteed loan principal reduced by terminations for default this current year that leads to the acquisition of property by the agency.

Standard General Ledger Accounts and Definitions

Account Title: Guaranteed Loan Default - Claim Payment Only
Account Number: 8065
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of guaranteed loan principal reduced by termination for default this current year that leads to claim payments by the agency that does not result in the acquisition of a loan receivable or property.

Account Title: Guaranteed Loan Adjustments
Account Number: 8068
Normal Balance: Either
Type of Account: Posting

Definition: The amount of guaranteed loan principal reduced or increased this current year by reasons other than repayment or default; i.e., outstanding principal balances of guaranteed loans transferred to or received from other accounts.

Account Title: Guaranteed Loan Principal to be Collected
Account Number: 8070
Normal Balance: Debit
Type of Account: Posting

Definition: The amount of guaranteed loan principal outstanding with the lender.